

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Barbour County Board of Education Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

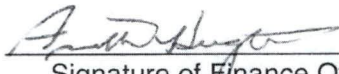
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.57 %

For nonrestricted programs, a rate of 12.58 %

Annette Hughart

Name of Finance Officer



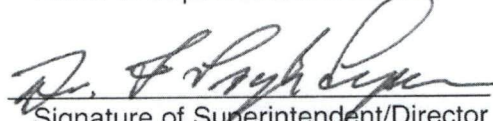
Signature of Finance Officer

4-3-14

Date

F. Joseph Super

Name of Superintendent/Director



Signature of Superintendent/Director

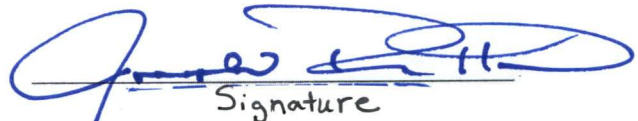
4/3/14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official



Signature

Assistant State Superintendent

Title

**JUN 19 2014**

Date

Entity Berkeley County Board of Education Fiscal Year 2015

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.34 %

For nonrestricted programs, a rate of 11.85 %

James V. Butts, Jr., CPA  
Name of Finance Officer

J. V. Butts Jr  
Signature of Finance Officer

04/24/14  
Date

Manny P. Arvon, II  
Name of Superintendent/Director

Signature of Superintendent/Director

04/24/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

**RECEIVED**  
Signature

JUN 19 2014

Date \_\_\_\_\_



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Boone County Schools Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 8.16 %

For nonrestricted programs, a rate of 26.22 %

Charles Chapman  
Name of Finance Officer

  
Signature of Finance Officer

5/6/14  
Date

John G. Hudson  
Name of Superintendent/Director

  
Signature of Superintendent/Director

5/6/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature  
JUN 19 2014

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Braxton County Board of Education

Fiscal Year 2014-15

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 3.17 %

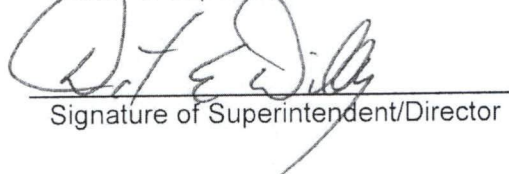
For nonrestricted programs, a rate of 12.92 %

Ginger L. Altizer  
Name of Finance Officer

  
Signature of Finance Officer

5/6/14  
Date

David Dilly  
Name of Superintendent/Director

  
Signature of Superintendent/Director

5/6/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature  
**JUN 19 2014**

                      
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Brooke County Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 0.71 %

For nonrestricted programs, a rate of 15.09 %

James R. Hervey  
Name of Finance Officer

Dr. Kathy Kidder-Wilkerson  
Name of Superintendent/Director

James R. Hervey  
Signature of Finance Officer

Dr. Kathy Kidder-Wilkerson  
Signature of Superintendent/Director

4-10-14  
Date

4-10-14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Assistant State Superintendent  
Title

JUN 19 2014  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Cabell County Board of Education Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.41 %

For nonrestricted programs, a rate of 15.38 %

Conrad G. Lucas  
Name of Finance Officer

  
Signature of Finance Officer

4-3-14  
Date

William A. Smith  
Name of Superintendent/Director

  
Signature of Superintendent/Director

4-4-14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature

JUN 19 2014  
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of % 2.44

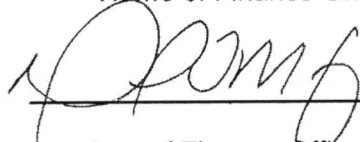
For nonrestricted programs, a rate of % 14.37

DANIEL L. MINNEY

Name of Finance Officer

DANIEL C. METZ

Name of Superintendent/Director



Signature of Finance Officer



Signature of Superintendent/Director

Sign

4-23-2014

Date

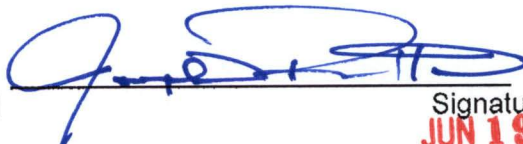
4/23/14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official



Signature

**JUN 19 2014**

Assistant State Superintendent

Title

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Clay County Schools

Fiscal Year 2014-15

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 0.57 %

For nonrestricted programs, a rate of 14.15 %

C. Kevin Isaacs  
Name of Finance Officer

  
Signature of Finance Officer

4/16/14  
Date

Kenneth Tanner  
Name of Superintendent/Director

  
Signature of Superintendent/Director

4/16/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature

**JUN 19 2014**

                      
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Doddridge County Board of Education Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

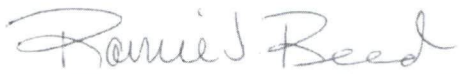
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 7.51 %

For nonrestricted programs, a rate of 21.86 %

Ramie J. Reed

Name of Finance Officer



Signature of Finance Officer

5/6/14

Date

Ora E. Coffman, III

Name of Superintendent/Director



Signature of Superintendent/Director

5-7-14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official



Signature

**JUN 19 2014**

Assistant State Superintendent

Title

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Fayette County Board of Education Fiscal Year 15

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

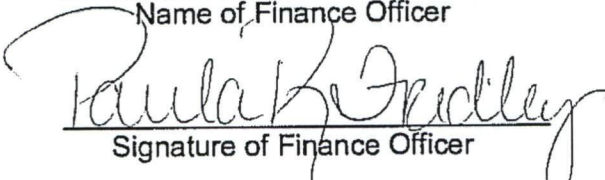
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 3.82 %

For nonrestricted programs, a rate of 14.68 %

Paula Fridley

Name of Finance Officer

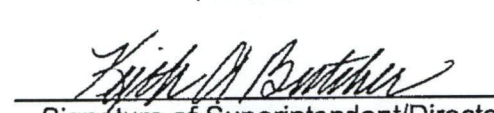
  
Signature of Finance Officer

4-16-14

Date

Keith A. Butcher

Name of Superintendent/Director

  
Signature of Superintendent/Director

4-20-14

Date

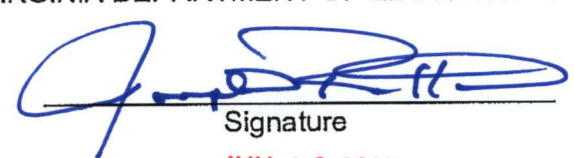
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent

Title

  
Signature

**JUN 19 2014**

Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Gilmer County Board of Education Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.29 %

For nonrestricted programs, a rate of 16.64 %

Kendra F. Brown  
Name of Finance Officer

Ronald Blankenship  
Name of Superintendent/Director

Kendra F. Brown  
Signature of Finance Officer

Ronald Blankenship  
Signature of Superintendent/Director

04/08/14  
Date

4/08/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Joseph Panetta  
Signature

Assistant State Superintendent  
Title

**JUN 19 2014**  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Grant County Board of Education Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

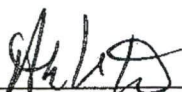
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.38 %

For nonrestricted programs, a rate of 14.82 %

Anthony Oates

Name of Finance Officer



Signature of Finance Officer

4-28-14

Date

DeEdra Bolton, Ed. D.

Name of Superintendent/Director



Signature of Superintendent/Director


5/5/14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official



Signature

**JUN 19 2014**

Assistant State Superintendent

Title

                      
Date



Entity Greenbrier County Board of Education Fiscal Year 2015

Date \_\_\_\_\_

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Hampshire County Board of Education Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.14 %

For nonrestricted programs, a rate of 11.68 %

Denise R. Hott

Name of Finance Officer

Marianna Leone

Name of Superintendent/Director

Denise R. Hott

Signature of Finance Officer

Marianna Leone

Signature of Superintendent/Director

4/9/2014

Date

4/10/14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

[Signature]

Signature

Assistant State Superintendent

Title

**JUN 19 2014**

Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Hancock County Board of Education Fiscal Year 2014-15

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 4.97 %

For nonrestricted programs, a rate of 16.63 %

Joseph Campinelli

Name of Finance Officer



Signature of Finance Officer

May 2, 2014

Date

Suzan L. Smith

Name of Superintendent



Signature of Superintendent

May 2, 2014

Date

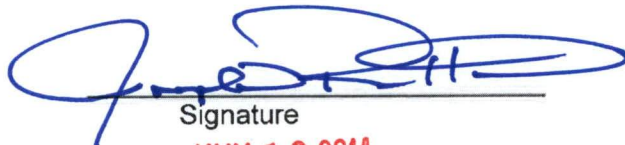
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent

Title



Signature

**JUN 19 2014**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Hardy County Schools Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.


(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

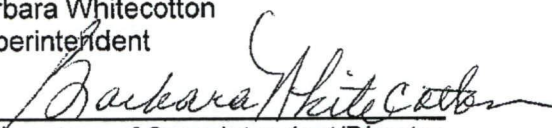
For restricted programs, a rate of 4.52 %

For nonrestricted programs, a rate of 15.26 %

Veeta R. Burgess  
Finance Officer

  
Signature of Finance Officer  
4-10-14  
Date

Barbara Whitecotton  
Superintendent

  
Signature of Superintendent/Director  
4-10-14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official  
  
Assistant State Superintendent  
Title

  
Signature  
**JUN 19 2014**  
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Harrison County Board of Education Fiscal Year 15

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 3.20 %

For nonrestricted programs, a rate of 18.65 %

Sharon Haddy  
Name of Finance Officer

Susan Lee Collins  
Name of Superintendent/Director

Sharon Haddy  
Signature of Finance Officer

Susan Lee Collins  
Signature of Superintendent/Director

4/9/14  
Date

4/9/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

[Signature]  
Signature

Assistant State Superintendent  
Title

JUN 19 2014  
Date

## Entity Jackson County Board of Education Fiscal Year 2014-15

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

For restricted programs, a rate of 1.27 %

For nonrestricted programs, a rate of 16.95 %

Louis G. Matheny

Signature of Finance Officer

Blaine P. Hays

Signature of Superintendent/Director

\_\_\_\_ April 24, 2014 \_\_\_\_  
Date

Signature  
JUN 19 2014

Date \_\_\_\_\_



Entity Jefferson County BOE Fiscal Year 2015

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 3.49 %


For nonrestricted programs, a rate of 15.13 %

Beth Marrone  
Name of Finance Officer

Bomarrone  
Signature of Finance Officer

5/8/14  
Date

Susan Wall  
Name of Superintendent/Director

  
Signature of Superintendent/Director

5/8/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

\_\_\_\_\_  
Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

Signature  
'JUN 19 2014

Date \_\_\_\_\_

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Kanawha County Board of Education Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 3.14 %

For nonrestricted programs, a rate of 15.92 %

Harry G. Reustle  
Name of Finance Officer

Ronald E. Duerring, Ed. D.  
Name of Superintendent/Director

Harry G. Reustle  
Signature of Finance Officer

Ronald E. Duerring  
Signature of Superintendent/Director

4/15/14  
Date

4/15/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature  
**JUN 19 2014**

Assistant State Superintendent  
Title

                      
Date



INDIRECT COST ALLOCATION PLAN  
CERTIFICATION

Entity Lewis County Board of Education

Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.89 %

For nonrestricted programs, a rate of 14.92 %

Monika K.M. Weldon, CPA

Name of Finance Officer



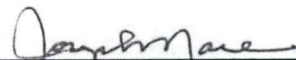
Signature of Finance Officer

4-16-14

Date

Dr. Joseph Mace

Name of Superintendent/Director



Signature of Superintendent/Director

4-17-14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official



Signature

**JUN 19 2014**

Assistant State Superintendent

Title

                      
Date

Entity Lincoln Fiscal Year 2015

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

For restricted programs, a rate of 2.94 %

For nonrestricted programs, a rate of 13.36 %

Birdie Grady  
Name of Finance Officer

Patricia Lucas  
Name of Superintendent/Director

Budie Gandy  
Signature of Finance Officer

Patricia Lucas  
Signature of Superintendent/Director

4-9-14  
Date

4-9-14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Signature

Assistant State Superintendent  
Title

Date \_\_\_\_\_



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Logan Board of Education

Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.76 %

For nonrestricted programs, a rate of 13.47 %

John Brennan

Name of Finance Officer

  
Signature of Finance Officer

Phyllis Doty

Name of Superintendent/Director

  
Signature of Superintendent/Director

04/25/2014

Date

0425/2014

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

  
Signature

**JUN 19 2014**

Assistant State Superintendent

Title

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity MARION Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.


The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.08 %

For nonrestricted programs, a rate of 14.87 %

KIM WADE

Name of Finance Officer



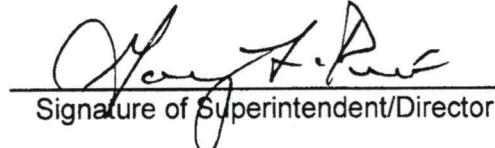
Signature of Finance Officer

4/23/14

Date

GARY PRICE

Name of Superintendent/Director



Signature of Superintendent/Director

4/23/14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent

Title



Signature

**JUN 19 2014**

                      
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity MARSHALL COUNTY BOARD OF EDUCATION Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 3.71 %

For nonrestricted programs, a rate of 18.57 %

Nannetta B. Hartley  
Name of Finance Officer

Michael A. Hince  
Name of Superintendent/Director

Nannetta B. Hartley  
Signature of Finance Officer

Michael Hince  
Signature of Superintendent/Director

4/25/14  
Date

4/25/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Assistant State Superintendent  
Title

JUN 19 2014  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Mason County Board of Education

Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

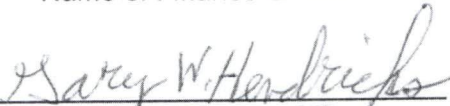
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.43 %

For nonrestricted programs, a rate of 14.45 %

Gary W. Hendricks

Name of Finance Officer

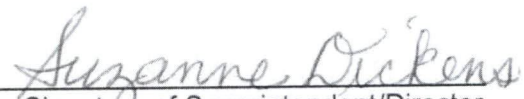
  
Signature of Finance Officer

April 18, 2014

Date

Suzanne Dickens

Name of Superintendent/Director

  
Signature of Superintendent/Director

April 18, 2014

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent

Title

  
Signature

**JUN 19 2014**

                      
Date



Entity McDowell County Fiscal Year 2015

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

For nonrestricted programs, a rate of 5.11 %

Date \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Mercer County Board of Education Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.04 %

For nonrestricted programs, a rate of 16.75 %

Joy C Hubbard, CPA  
Name of Finance Officer

Dr. Deborah S Akers  
Name of Superintendent/Director

Joy C Hubbard  
Signature of Finance Officer

Deborah S Akers  
Signature of Superintendent/Director

4/24/2014  
Date

4/24/2014  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

[Signature]  
Signature

Assistant State Superintendent  
Title

JUN 19 2014  
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Mineral County Board of Education Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

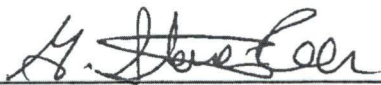
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.74 %

For nonrestricted programs, a rate of 16.50 %

G. Steven Peer

Name of Finance Officer



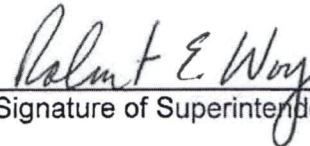
Signature of Finance Officer

04/08/14

Date

Robert E. Woy

Name of Superintendent/Director



Signature of Superintendent/Director

04/08/14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent

Title



Signature

**JUN 19 2014**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Mingo County Board of Education Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.47 %

For nonrestricted programs, a rate of 17.43 %

Beth Daniels

Name of Finance Officer



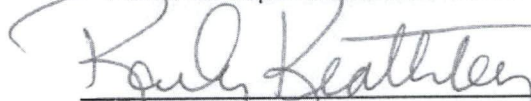
Signature of Finance Officer

04/23/2014

Date

Randy Keathley

Name of Superintendent/Director



Signature of Superintendent/Director

04/23/2014

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent

Title



Signature

**JUN 19 2014**

                      
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity MONONGALIA COUNTY BOARD OF EDUCATION

Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

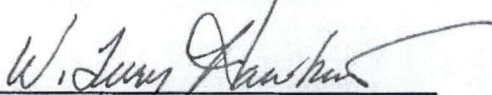
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.03 %

For nonrestricted programs, a rate of 16.58 %

W. Terry Hawkins

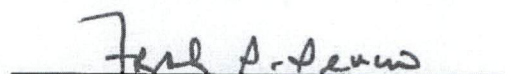
Name of Finance Officer

  
Signature of Finance Officer

APRIL 25, 2014  
Date

Frank D. Devono

Name of Superintendent/Director

  
Signature of Superintendent/Director

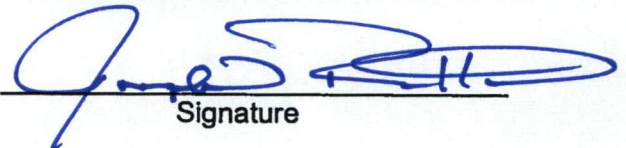
4/25/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature

**JUN 19 2014**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Monroe Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.08 %

For nonrestricted programs, a rate of 9.16 %

Tim Berry  
Name of Finance Officer

Joetta Basile  
Name of Superintendent/Director

[Signature]  
Signature of Finance Officer

[Signature]  
Signature of Superintendent/Director

\_\_\_\_\_  
Date

4/3/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

[Signature]  
Signature

Assistant State Superintendent  
Title

JUN 19 2014  
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity MORGAN COUNTY BOARD OF EDUCATION Fiscal Year 14-15

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

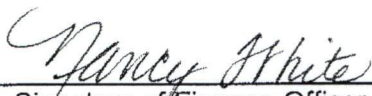
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.64 %

For nonrestricted programs, a rate of 15.97 %

Nancy White

Name of Finance Officer



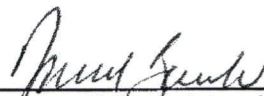
Signature of Finance Officer

April 4, 2014

Date

David Banks

Name of Superintendent



Signature of Superintendent

April 4, 2014

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent

Title



Signature

**JUN 19 2014**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Nicholes Fiscal Year 2014-15

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.35 %

For nonrestricted programs, a rate of 13.37 %

Kevin B. Hess

Name of Finance Officer

KBH

Signature of Finance Officer

4-23-14

Date

Beverly Kingery

Name of Superintendent/Director

Beverly Kingery

Signature of Superintendent/Director

4-23-14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent

Title

[Signature]

Signature

JUN 19 2014

Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Ohio County Board of Education Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

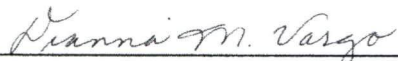
For restricted programs, a rate of 2.22 %

For nonrestricted programs, a rate of 18.20 %

Steven Bieniek, CPA  
Name of Finance Officer

Dianna M. Vargo, Ed.D.  
Name of Superintendent/Director

  
Signature of Finance Officer


  
Signature of Superintendent/Director

4/11/14  
Date

4/11/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Assistant State Superintendent  
Title

**JUN 19 2014**  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity PENDLETON COUNTY BOARD OF EDUCATION Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.24 %

For nonrestricted programs, a rate of 10.81 %

J. P. Mowery  
Name of Finance Officer

  
Signature of Finance Officer

April 24, 2014  
Date

Douglas S. Lambert  
Name of Superintendent/Director


  
Signature of Superintendent/Director

April 24, 2014  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature

**JUN 19 2014**

Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Pleasants County Schools Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.88 %

For nonrestricted programs, a rate of 22.53 %

Jean. For L. Hugg  
Name of Finance Officer

Michael Wells  
Name of Superintendent/Director

Jean. For L. Hugg  
Signature of Finance Officer

Michael Wells  
Signature of Superintendent/Director

4/25/14  
Date

4/25/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

[Signature]  
Signature

Assistant State Superintendent  
Title

JUN 19 2014  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Pocahontas County Board of Education Fiscal Year 14-15

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.91 %

For nonrestricted programs, a rate of 17.45 %

Sherry Radcliff

Name of Finance Officer

Dr. Donald Bechtel

Name of Superintendent/Director

Sherry Radcliff

Signature of Finance Officer

DK Bechtel

Signature of Superintendent/Director

4/29/14

Date

4/29/14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official



Signature

Assistant State Superintendent

Title

JUN 19 2014

Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity PRESTON COUNTY BOARD OF EDUCATION Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

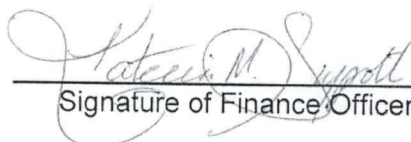
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.12 %

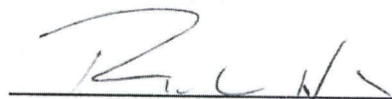
For nonrestricted programs, a rate of 10.15 %

Katrina M. Sypolt  
Name of Finance Officer

  
Signature of Finance Officer

4/22/14  
Date

Richard H. Hicks  
Name of Superintendent/Director

  
Signature of Superintendent/Director

5-2-2014  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Assistant State Superintendent  
Title

JUN 19 2014  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Putnam County Schools Fiscal Year 2014-15

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 3.31 %

For nonrestricted programs, a rate of 15.09 %

S.L. Chris Campbell  
Name of Finance Officer

  
Signature of Finance Officer

April 22, 2014  
Date

Harold Hatfield  
Name of Superintendent/Director

  
Signature of Superintendent/Director

April 22, 2014  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Assistant State Superintendent  
Title

JUN 19 2014  
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Raleigh County Schools Fiscal Year 2014-15

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

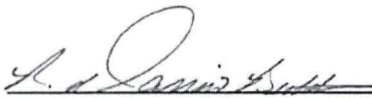
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.43 %


For nonrestricted programs, a rate of 14.20 %

R. Darrin Butcher  
Name of Finance Officer

  
Signature of Finance Officer

04/21/2014  
Date

James G. Brown  
Name of Superintendent/Director

  
Signature of Superintendent/Director

4-21-2014  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature  
**JUN 19 2014**

\_\_\_\_\_  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity RANDOLPH COUNTY BOARD OF EDUCATION Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.


The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.66 %

For nonrestricted programs, a rate of 12.42 %

Brad Smith

Name of Finance Officer



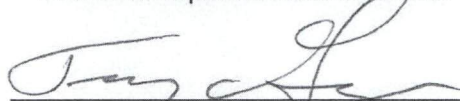
Signature of Finance Officer

4/24/14

Date

Terry George

Name of Superintendent/Director



Signature of Superintendent/Director

4/24/14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent

Title



Signature

**JUN 19 2014**

                      
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Ritchie County Board of Education

Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.75 %

For nonrestricted programs, a rate of 13.27 %

Regina Epperly

Name of Finance Officer

Regina Epperly

Signature of Finance Officer

4/21/14

Date

Edward Toman

Name of Superintendent/Director

[Signature]

Signature of Superintendent/Director

4/21/14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Assistant State Superintendent

Title

[Signature]

Signature

**JUN 19 2014**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Roane County Board of Education Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 3.73 %

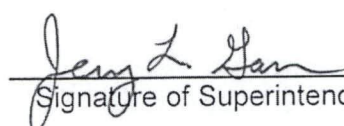
For nonrestricted programs, a rate of 13.68 %

Amy Downey  
Name of Finance Officer

  
Signature of Finance Officer

4/14/14  
Date

Jerry L. Garner  
Name of Superintendent/Director

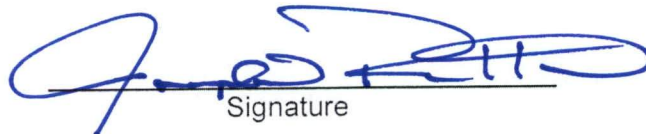
  
Signature of Superintendent/Director

4/14/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature

**JUN 19 2014**

                      
Date



INDIRECT COST ALLOCATION PLAN  
CERTIFICATION

Entity Summers County Board of Education

Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 4.42 %

For nonrestricted programs, a rate of 15.54 %

Jennifer S. Farley

Name of Finance Officer

Jennifer S. Farley

Signature of Finance Officer

4/9/14

Date

Vicki S. Hinerman

Name of Superintendent/Director

Vicki S. Hinerman

Signature of Superintendent/Director

4/9/14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Joseph Panetta

Signature

Assistant State Superintendent

Title

**JUN 19 2014**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Taylor County Board of Education Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

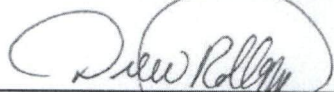
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 4.06 %

For nonrestricted programs, a rate of 18.01 %

Drew M. Rottgen  
Name of Finance Officer

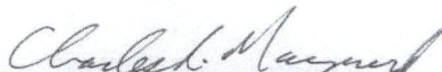


Signature of Finance Officer

April 8, 2014

Date

Charles R. Maynard  
Name of Superintendent/Director



Signature of Superintendent/Director

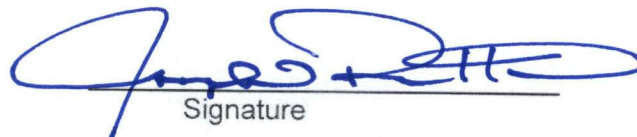
April 8, 2014

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title



Signature

**JUN 19 2014**

Date




Entity Tucker County Board of Education Fiscal Year FY15

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 4.61 %

For nonrestricted programs, a rate of 11.62 %

  
Signature of Finance Officer

4/10/14  
Date

Signature of Superintendent/Director

04-11-2014  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Signature

'JUN 19 2014

Date \_\_\_\_\_

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Tyler County Board of Education      Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of                      5.67 %

For nonrestricted programs, a rate of                      19.66 %

Jeffrey A. Davis  
Name of Finance Officer

  
Signature of Finance Officer

April 22, 2014  
Date

Robin L. Daquilante  
Name of Superintendent/Director

  
Signature of Superintendent/Director

April 22, 2014  
Date

---

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Assistant State Superintendent  
Title

**JUN 19 2014**  
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity **Upshur County Board of Education**      Fiscal Year **2014-2015**

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of                      1.38 %

For nonrestricted programs, a rate of                      15.12 %

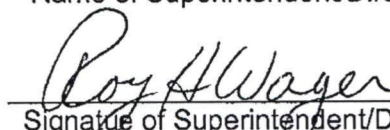
George P. Carver  
Name of Finance Officer

  
Signature of Finance Officer

April 23, 2014

Date

Roy H. Wager  
Name of Superintendent/Director

  
Signature of Superintendent/Director

April 23, 2014

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature

**JUN 19 2014**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity WAYNE COUNTY Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.52 %

For nonrestricted programs, a rate of 14.49 %

ANCIE E NATFIELD  
Name of Finance Officer

LYNN HURT  
Name of Superintendent/Director

Ancie E Natfield  
Signature of Finance Officer

Lynn Hurt  
Signature of Superintendent/Director

4/22/14  
Date

4/22/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

[Signature]  
Signature

Assistant State Superintendent  
Title

JUN 19 2014  
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity WEBSTER COUNTY BOARD OF EDUCATION Fiscal Year 2013

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.33% %

For nonrestricted programs, a rate of 13.96 %

SARAH J. LAWSON

\_\_\_\_\_  
Name of Finance Officer



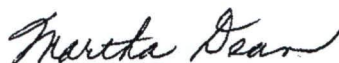
\_\_\_\_\_  
Signature of Finance Officer

04/28/14

\_\_\_\_\_  
Date

DR. MARTHA DEAN

\_\_\_\_\_  
Name of Superintendent/Director



\_\_\_\_\_  
Signature of Superintendent/Director

04/28/14

\_\_\_\_\_  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

\_\_\_\_\_  
Name of Authorized Official

Assistant State Superintendent

\_\_\_\_\_  
Title



\_\_\_\_\_  
Signature

**JUN 19 2014**

\_\_\_\_\_  
Date

INDIRECT COST ALLOCATION PLAN  
CERTIFICATION

Entity Wetzel County Board of Education Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

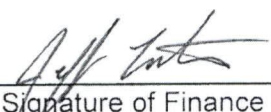
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.87 %

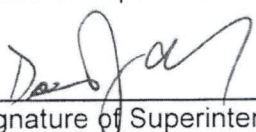
For nonrestricted programs, a rate of 19.84 %

Jeff Lancaster  
Name of Finance Officer

  
Signature of Finance Officer

4/21/14  
Date

Dennis Albright  
Name of Superintendent/Director

  
Signature of Superintendent/Director

4/21/14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature

JUN 19 2014  
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Wirt County BOE Fiscal Year 2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 4.11 %

For nonrestricted programs, a rate of 14.67 %

Karen S. Cummings

Name of Finance Officer

Mary Jane Pope Albin

Name of Superintendent/Director

Karen S. Cummings

Signature of Finance Officer

Mary Jane Pope Albin

Signature of Superintendent/Director

4/18/14

Date

4/21/14

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official



Signature

Assistant State Superintendent

Title

**JUN 19 2014**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity WOOD COUNTY SCHOOLS Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

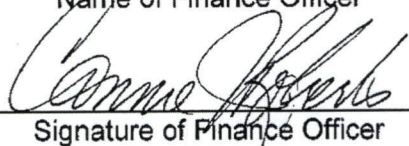
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

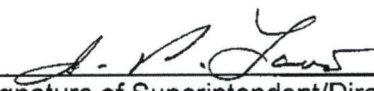
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.61 %

For nonrestricted programs, a rate of 14.59 %

Connie J. Roberts  
Name of Finance Officer  
  
Signature of Finance Officer  
5/7/14  
Date

J. Patrick Law  
Name of Superintendent/Director  
  
Signature of Superintendent/Director  
5-7-14  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official  
  
Assistant State Superintendent  
Title

  
Signature  
**JUN 19 2014**  
Date



**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Wyoming County Board of Education Fiscal Year 2014-2015

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.5 %

For nonrestricted programs, a rate of 16.39 %

Kimberly Cook

Name of Finance Officer

Kimberly Cook

Signature of Finance Officer

April 25, 2014

Date

Frank L. Blackwell

Name of Superintendent/Director

Frank L. Blackwell

Signature of Superintendent/Director

April 25, 2014

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Joseph Panetta

Signature

Assistant State Superintendent

Title

**JUN 19 2014**

                      
Date